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- GAB General Contact Information
  - 608.261.2028
  - [gabcfis@wi.gov](mailto:gabcfis@wi.gov)
- Overview, including basic definitions and regulations regarding:
  - Contributions
  - Expenses
  - Incurred Obligations
  - Loans
- The focus of this webinar is not on CFIS. The training in June will cover reporting requirements, including CFIS.

- **Definition**
  - See Wis. Stats. § 11.01(6)(a) and (b) for exemptions and further clarification
- **Types of Contributions**
  - Monetary
  - In-kind
  - Loans



- Two basic reporting categories: Unitemized and Itemized

- **Unitemized**
  - A contribution without contributor information
  - Regulations to keep in mind:
    - Reporting if under \$10
    - Reporting over \$10, but under \$20
- **Itemized**
  - A contributions with contributor information
  - Regulations to keep in mind:
    - Name and address if more than \$20, or \$20 for the year
    - Employer information for \$100 or more

- Corporate Contributions (including LLCs) not allowed unless
  - You are a referendum or independent disbursement committee
  - Sole proprietorship and partnership-but then report as individual donation
  - Interest income and expense refunds are not contributions
- No cash over \$50
- Raffles for candidate committees
- Bitcoin contributions
- If using alternative methods, contact us to make sure method meets campaign finance requirements

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- Dependent on:
  - Type of contributor
  - Candidate office
  - Campaign Period
- 45/65% limit
- Running for two offices
- McCutcheon Case

- All contributions and expenses need to go through single campaign account
- Contributions need to be deposited within 5 business days of taking possession
  - You take possession of a contribution when a member of the committee physically takes possession of it in their hand, not when it arrives in the mailbox
- Depositing a contribution is considered accepting a contribution
  - Not sure if can take the contribution, call us!
  - If you hold the contribution for more than 15 days, you've accepted the contributions

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- Keep records for at least 3 years
- Reporting conduit contributions as coming directly from conduit, not individuals
- Not taking advantage of conduit letter transmittal letter codes
- Contributions from couples need to be separated into two contributions
- For online donations, cc donations, report gross amount
- In-kind contributions have matching receipts and expenses

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## What is a disbursement?

- Definition
  - See Wis. Stats. § 11.01(7)(a) and (b) for exemptions and further clarification
- Types of Disbursements
  - Monetary
  - In-kind



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## How to report expenses

- Two basic reporting categories: Unitemized and Itemized
  - Unitemized
    - A disbursement without payee information
  - Itemized
    - A disbursement with payee information
    - Keep in mind:
      - Vendor information
      - Codes in CFIS and notes

CAMPAIGN FINANCE REPORT STATE OF WISCONSIN			
<b>D: This Report on Amendment:</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <small>Instructions for completing this table are on the back of each schedule.</small>		<b>OFFICE USE ONLY</b> CLERK NUMBER: _____	
<b>COMMITTEE IDENTIFICATION</b> NAME: _____			
PLEASE CHECK IF ADDRESS IS DIFFERENT FROM PREVIOUSLY REPORTED, AND COMPLETE THE CAMPAIGN REGISTRATION INFORMATION TO THE BACK OF THIS FORM. <input type="checkbox"/>			
<b>REPORT PERIOD:</b> FROM: _____ TO: _____ <input type="checkbox"/> Normal Reporting Period <input type="checkbox"/> No Period <input type="checkbox"/> Spring <input type="checkbox"/> Fall <input type="checkbox"/> Special <input type="checkbox"/> Transition Report (Candidate's Statement of Intent)			
<b>SUMMARY OF RECEIPTS AND DISBURSEMENTS</b>		Column A This Period	Column B Cumulative Year To Date
<b>I. RECEIPTS</b>			
1A. Contributions (including in-kind contributions)		\$	\$
1B. Contributions from Candidate's Personal Funds		\$	\$
1C. Other Income and Contributions		\$	\$
<b>TOTAL RECEIPTS</b> (Sum of 1A, 1B and 1C)		\$	\$
<b>II. DISBURSEMENTS</b>			
2A. Direct Disbursements		\$	\$
2B. Contributions to Candidates' Campaigns		\$	\$
<b>TOTAL DISBURSEMENTS</b> (Sum of 2A and 2B)		\$	\$
<b>CASH STATEMENT</b>			
Cash Balance, Beginning of Period		\$	
Cash Balance, End of Period		\$	
Cash Disbursements		\$	
<b>CASH BALANCE END OF REPORT</b>		\$	
<b>ENCLOSURE INFORMATION</b>			
Number of Pages of this Report (including this page)			
I certify that I have completed this report and to the best of my knowledge and belief it is true, correct and complete. Report of Candidate or Treasurer: _____ Date: _____ Report of Campaign or Treasurer: _____ Date: _____			

NOTE: The information on this form is required by s. 11.09, Wis. Stats. Failure to provide the information may subject one to the penalties of s. 11.09(2), Wis. Stats.

Form prepared by the Wisconsin Campaign Finance Board, 210 East Main Street, Milwaukee, WI 53202-1001  
Revised March 2010. For more information, visit [www.wisconsin.gov/elections](http://www.wisconsin.gov/elections) or call 1-800-441-4646

## Disbursements not permissible

- Except for charity, anything that does not have a political purpose is not allowed
- Expenses for personal use
  - Expenses should be for campaign related activity only, personal, professional or any other type of use should be incidental

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- Reporting registrants as local or unregistered
- Returned receipts-not reporting correctly in CFIS
- All expenses must go through bank account-don't pay for things out of Paypal!
- Can reimburse candidate or others for expenses, but keep to a minimum.
- Check organizations' charitable status before giving.

## Incurred Obligations and Loans

- Incurred Obligations: A disbursement not yet paid
  - Common Mistakes:
    - Incorrectly entering the incurred obligation in CFIS
      - If submitting paper reports, note which expenses were incurred obligations
    - Reporting an incurred obligation that wasn't one in the first place
- Loans
  - Loans are contributions
  - Common Mistakes
    - Since contributions, candidate can give unlimited amount of loans to their campaign, but all others are subject to limits

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- Every Six Months – January and July Continuing
  - Most committees use GAB-2
  - Conduits use GAB-10
  - Sponsoring Organizations use GAB-12
- Plus Election related reports – Pre-Primary and Pre-Election
  - For Candidates on the Ballot
  - For Other Committees
- Plus 48-hour Reports
  - Receiving Committee - \$500 or more from one source within 14 days before Election Day (Use GAB-3)
  - Conduits - \$500 or more total to a single committee (Use GAB-4)
  - Independent Disbursements – More than \$20 for or against a candidate on the ballot (Use GAB-7)

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- GAB General Contact info

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